

October 18, 2002

The Honorable R. Glennwood Lookabill  
Clerk of the Circuit Court  
County of Pulaski

Board of Supervisors  
County of Pulaski

We have audited the cash receipts and disbursements of the Clerk of the Circuit Court of the County of Pulaski for the period July 1, 2001 through June 30, 2002.

Our primary objectives were to test the accuracy of financial transactions recorded on the Court's financial management system; evaluate the Court's internal controls; and test its compliance with significant state laws, regulations, and policies. However, our audit was more limited than would be necessary to provide assurance on the internal controls or on overall compliance with applicable laws, regulations, and policies.

The results of our tests found the Court properly stated, in all material respects, the amounts recorded and reported in the financial management system; and no material weaknesses in the internal controls. However, we noted noncompliance with state laws, regulations, and policies that the Clerk needs to address as described below.

#### Properly Assess Fees

The Clerk does not properly assess fees on criminal cases. Specifically, we found the following:

- The Clerk failed to assess costs for court appointed counsel from the district court in three cases totaling \$324.
- The Clerk did not assess the \$150 drug offender fee required by Section 17.1-275A (11a) of the Code of Virginia on one case.
- The Clerk erroneously assessed a \$100 forensic laboratory fee with no statutory authority in three cases totaling \$300.

Failure to properly assess fees results in loss of revenue for the Commonwealth. The Clerk agreed to review these cases and correct the errors. The Clerk should ensure he understands all fees and instruct his staff on proper assessment.

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### Consistently Monitor Inactive Civil Cases

The Clerk does not have established policies and procedures to consistently monitor inactive civil cases. Section 8.01-335 of the Code of Virginia establishes guidelines for removing inactive civil cases from the court's docket after one, two, and three years of inactivity. We found 495 civil cases dating back to 1988 with no action. We also found that the Clerk has not reviewed inactive civil cases in over a year.

Old cases clutter and overstate the court's docket report, which is one of the tools the Compensation Board uses to allocate court funding. The Clerk should develop policies and procedures to review and identify inactive civil cases. Once identified, the Clerk should bring them to the Judge's attention for the Court to remove them from the docket. Further, the Clerk should consistently monitor inactive cases.

We discussed these comments with the Clerk on October 28, 2002 and we acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

WJK/cam

cc: The Honorable J. Colin Campbell, Chief Judge  
Peter Huber, County Administrator  
Bruce Haynes, Executive Secretary  
Compensation Board  
Don Lucido, Director of Technical Assistance  
Supreme Court of Virginia  
Martin Watts, Court Analyst  
Supreme Court of Virginia  
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